

The Church of Scotland

KIRKINTILLOCH ST COLUMBA'S HILLHEAD PARISH CHURCH

RECEIPTS AND PAYMENTS ACCOUNTS

Year ended 31st December 2024

Congregation No. 161068

Charity No. SC008735

Kirkintilloch St Columba's Hillhead Parish Church

The Trustees are pleased to present their Report and Accounts
for the year ended 31 December 2024

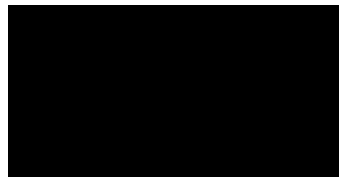
Reference and Administration Information

Charity Name: St Columba's Hillhead Parish Church

Charity Registration Number SC008735

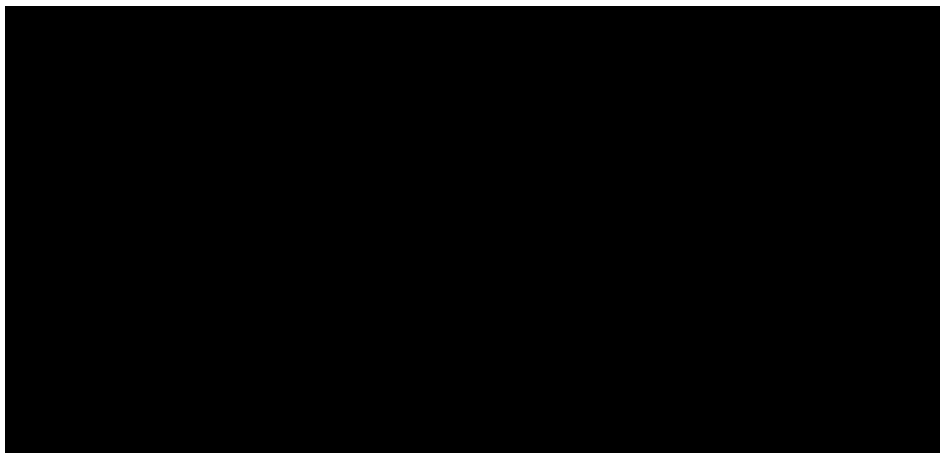
Congregation Reference Number 161068

Contact Address



Trustees

Kirk Session

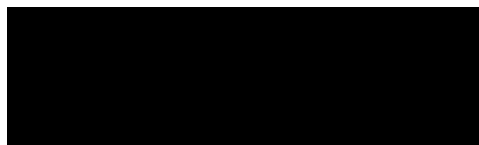


Principal Office-bearers

Minister

Session Clerks

Church Treasurer



Independent Examiner



Bankers

The Royal Bank of Scotland
116 Cowgate ,Kirkintilloch, Glasgow G66 1JX

Kirkintilloch St Columba's Hillhead Parish Church

Trustees' Annual Report Year ended 31 December 2024 Structure, Governance and Management

Governing Document

The Church is administered by Unitary Deed of Constitution.

Organisational Structure

The Kirk Session which meets eight times a year are responsible for all the affairs within the Church and certain responsibilities are delegated to various committees such as Finance and Property etc.

Objectives and Activities

The Church of Scotland is Trinitarian in doctrine, Reformed in tradition and Presbyterian in polity. It exists to glorify God and to work for the advancement of Christ's Kingdom throughout the world. As a national Church it acknowledges a distinctive call and duty to bring the ordinances of religion to the people in every parish of Scotland through a territorial ministry. It co-operates with other Churches and various ecumenical bodies in Scotland and beyond.

St Columba's Hillhead Parish Church supports the following Worship activities:-
Sunday Worship (with Sunday Club and Noah's Ark) . Wednesday Morning
Midweek Service and Small Group Bible Studies and Prayer Meetings.

The Church also supports the following activities:-

Men's Group, Guild, Friendship Club, Following Jesus Group, Busy Bees, Little Fishes, The Boys' Brigade ,Warm Welcome, Walk and Talk, Badminton Club, Craft Group and various other Community activities.

The Church actively operates within the guidelines of the Church of Scotland Safeguarding Policy.

St Columba's Hillhead Parish Church
Year ended 31 December 2024

Achievements and Performance

Our Sunday morning Services continue at 10.30am each week conducted by our Minister Philip Wright. We are grateful to him for his teachings to us during this time of Worship.

We continue to hold an evening Songs of Praise Service at our Hillhead Halls once a month. Twice during the year we joined with our friends from Harestanes Baptist Church for a joint service of praise. The services are followed by tea and fellowship. These services have been enjoyed by all who attended.

Our services at St Columba's are live streamed each Sunday and can be accessed online on YouTube or via the church website. The facility to watch the service on YouTube is much appreciated, although we warmly encourage all who can come to worship in person to do so.

We were glad, along with other CofS congregations in Kirkintilloch, to once again join for three Holy Week Services held in each of the three local churches. On the Thursday night we celebrated Communion together during the service. This is a good opportunity to share worship and fellowship together.

On the Saturday of Easter weekend we held an Easter Café in the St Columba's Halls where there were activities for children including crafts. There were also refreshments for all ages.

On Good Friday there was an invitation to join with the other local churches in the annual "Walk for Witness" from Lenzie Union Church to Kirkintilloch SDMP Church. On Easter Sunday, there was a short early morning service (8:00am) at the Hillhead Halls which was attended by folks from various churches in the area. This was followed by a walk to St Mary's where there was also an act of worship.

For three afternoons during the school holidays, we ran an Easter Holiday Club at our Hillhead Halls for primary aged children. This was run in partnership with Kirkintilloch Baptist Church. Parents and children were invited to a soup and sandwich lunch after which the children enjoyed games, Bible Stories and singing. This was a very successful venture and we are grateful to all of those who made it possible.

Our short midweek Wednesday morning service at St Columba's continues weekly and gives some people who are unable to attend the Sunday morning service the opportunity to hear God's word and have fellowship with others.

We celebrated Communion four times on a Sunday morning over the course of the year. After our September communion we held a congregational "light lunch." This was enjoyed by everyone.

At the end of June, we once again joined with other local churches in the area and those in the wider community to take part in "Praise in the Park" for an evening of singing, Bible readings and prayer at Peel Park in Kirkintilloch. We were pleased to have the local brass band, Kirkintilloch Kelvin Brass, accompany us in our praise.

Each month a prayer diary was available on our church website. Printed copies were made available for those who wished them. This had daily prayer topics for the church, parish, nation and wider world for people to use at home.

Three times a year sets of 'Upper Room' Bible Study notes were also distributed to the homes of those who requested them.

Four editions of the church magazine were produced during 2024. These were delivered to church members by their elders. The magazine is also available on the church website.

This year our Minister has been involved with school chaplaincy work in partnership with other churches in the area for 2 local primary schools and also the local high school. This has also involved Oxbang Primary school attending St Columba's building for some of their services during the year. Hillhead Primary School also attended the Hillhead Halls for some of their Services.

Our Children and Families Worker [REDACTED] has been involved in running a Scripture Union Group at Oxbang Primary. This has been very successful and in June some of the P7 leaver girls who attend the group joined us at St Columba's for an afternoon tea and games. Their parents were also invited along and it was nice to have 2 of the Mum's join us for the afternoon. Cassie has also been involved in setting up and running, along with Kirkie Baptist Church a new Scripture Union group at Kirkie High School.

Our Guild was once again able to meet together fortnightly from September. They enjoyed listening to the talks given by their invited speakers. They also enjoyed a Christmas lunch at a local golf club. They also organised a "Burns Night" for the congregation and friends in January.

The Men's Group met together weekly and have enjoyed their games nights and the shared fellowship.

The Badminton Club has been meeting together weekly and have enjoyed being able to exercise and share one another's company.

The Craft Group continues to meet fortnightly with the opportunity for crafting together in a friendly atmosphere being appreciated by all.

The Pastoral Team continued to phone, send cards to, and also visit members of the congregation, with a particular emphasis on the most vulnerable. The ministry of the Pastoral Team has been greatly appreciated by many.

Our Carer and Toddler groups continued to thrive throughout the year with Busy Bees meeting at the Hillhead Halls on a Wednesday morning and Little Fishes meeting on a Friday morning at St Columba's. These groups have been popular with young families in the area. At Christmas time the children enjoyed Christmas parties at both St Columba's and Hillhead, as well as a visit from Santa. [REDACTED] has been very involved with the development of these groups. We are grateful to all of the helpers who assist with these groups and who ensure the safety and enjoyment of all those attending.

The Friendship Club for children with learning difficulties continues to meet on the second and fourth Wednesday evenings of the month. The Following Jesus group for adults with learning difficulties meets on the first Wednesday of the month. Both groups are times for hearing about God in ways that are relevant and appropriate for those attending. The groups also allow the opportunity to make new friends in a safe Christian environment.

At each meeting Friendship Club and Following Jesus Group enjoy a wide range of activities including a Bible story, crafts, singing and a snack. People from both groups join in our Sunday worship on occasions during the year. Both groups also meet socially together during the year.

The Friendship Club and Following Jesus Group are part of Prospects Across Scotland, a Christian organisation for people with learning difficulties and their families. We are grateful to all the leaders who give of their time for this very worthwhile ministry.

The Walk and Talk Group meet every Thursday for a walk in various local locations. This sometimes incorporates a coffee stop on the way. The group is made up of people from our own congregation, other local churches and people with no church connection. The group enjoy the exercise and fellowship.

The Boys' Brigade Company delivers an interesting and varied programme to between 30 and 40 youngsters on Friday evenings between September and May. We are delighted to report that the membership of our Anchor Section had a significant increase this session which ensures that between 6.15 and 7.15 on Friday evenings the church hall is full of noise. Although the numbers attending the Junior and Company Sections are lower than the Anchors, their meetings are slightly quieter but every bit as enthusiastic.

At the start of the 2024-25 session, a new member of staff joined the team, this has worked out really well with new ideas and activities being introduced. However, the Company is always looking to bring in new blood and would love to hear from anyone who would like to volunteer or who would like to find out what is involved.

Contact with the Church is maintained through well received visits from link elders and by contributing reports from each section in every edition of the Church Newsletter.

The Company participates in many of the activities organised by Strathkelvin Battalion such as competitions, film nights, and 10 pin bowling. Upcoming events are an outing to Heads of Ayr Farm which will be attended by the majority of the Anchors and Juniors and a weekend camp near Blackpool for which most of the Company boys are signed up.

The members of the Junior Section who attended the "BBig Sleepover" at Glasgow Science Centre had a wonderful time although there wasn't all that much sleeping involved!

Out and about in the community, the Company had its usual stall at Kirkintilloch Gala, collected £650 in Tesco for Poppy Scotland, laid a wreath at the Memorial Gates in Peel Park on Remembrance Sunday, while the proceeds of our Christmas Card delivery service in Kirkintilloch and Lenzie, enabled the Company to donate £400 to East Dunbartonshire Foodbank.

The Company is grateful for the support provided by the kirk session and the congregation of St Columba's Hillhead Parish Church.

Our Sunday Club at St Columba's Hillhead continues to meet each Sunday morning. The children and leaders join the congregation for the first part of our worship and we appreciate their input into our "All Age talk." We continue to give thanks for the leaders as they nurture our young people as they grow in faith.

We are delighted that during this year Noah's Ark group who meet on a Sunday morning continued to grow. This runs in one of our halls at the same time as the morning service and is intended for those families with young children who might find it difficult to sit through a full church service. The first part of the service is live streamed on a screen for those attending to watch and we look forward to when they regularly join us at the service. Once the Sunday Club children leave the church for their own activities the children attending Noah's Ark enjoy playing, Bible Stories and singing. Some

of the families with children attending our Carer and Toddler Groups have enjoyed coming along. It was good to see some of the families joining us on a Sunday morning at coffee time after the service.

We are grateful to all those involved in organising and running these activities for our young people and their families.

Our weekly prayer meeting at the Manse continues on a Thursday evening. There is an open invitation at anyone wishing to join in this time of prayer.

In October there was a Dedication Service for all our organisations.

During the October school holidays [REDACTED] (Kirkie Baptist Church) ran a one day soup and sandwich lunch for the children and families attending Hillhead Primary and the Warm welcome at Hillhead Halls. This was enjoyed by all those who attended.

In June, we had our annual cycle ride and, for those not wanting to cycle, a walk followed with a barbecue in the church grounds.

Also, in June we held a Summer Café on a Friday morning in the church halls. This year it was organised by [REDACTED] and was for those families attending both the toddler groups. The theme was “emergencies” and we were pleased that the local fire service could attend and bring along one of their vehicles.

During the year we took part in the Kilombero Rice Challenge organised by Fairtrade. The rice sold by us funded eighteen months schooling for a child in Malawi.

We were glad to have the opportunity to support some of our mission partners financially during 2024.

We had the opportunity to give a financial donation of £438 to the Leprosy Mission following an appeal in February and we also welcomed a speaker from the Leprosy Mission to a Sunday Service when we learned more about the work that the organisation is involved in. Altogether, across the year, we donated £783 to the Leprosy Mission. A donation to Christian Aid of £506 was also made during the year and we hosted the annual local Christian Aid meeting in the Hillhead Halls in May. We also supported the local Christian Aid group advent coffee morning in November.

For harvest this year, we supported the Lodging House Mission with a financial donation along with a gift of £365 and many bags of food. We were glad again this year to make it possible for people to gift aid these donations where appropriate.

Our annual Remembrance Sunday service was observed in November where two wreaths were laid: one by The Boys’ Brigade; and the other by one of our elders, [REDACTED], on behalf of the Cyprus Veterans’ Association (1955-1959). A retiring offering on the Sunday was for Poppy Scotland and raised £101.60.

We continue to receive updates from Jo Crotty, our mission partner in Papua New Guinea working with Wycliffe Bible Translators. Jo continues to encourage the people there with their study of the Bible. We continue to support Jo with our prayers and donations and look forward to more updates from her.

The “Warm Welcome” continues on a Wednesday afternoon at Hillhead Halls where anyone can drop in for a hot drink, a biscuit and a chat. Children enjoy various activities and we are grateful to Eilidh the Children’s Worker from Kirkintilloch Baptist Church and Cassie our Children and Family Worker for organising these activities. This was set up in response to the Cost of Living Crisis proving

very popular during the Winter months. Running alongside the café is a foodbank called 'The Kitchen Cupboard' which can be accessed by those attending.

We supported Samaritan's Purse *Operation Christmas Child* appeal again this year. 56 shoe boxes, lots of bags of 'fillers' and knitted items and several envelopes of donations were all sent from St Columba's Hillhead Church to vulnerable children throughout the world with the love of Jesus.

In December we held an Advent Café at St Columba's. This involved many people providing activities such as crafts for children along with the making of Christingles, a play area for toddlers and plenty tea, coffee and home baking were provided. This was well attended by friends from the church and also by many from the local community. At the end of the afternoon we were joined by members from Oxbang Primary school choir for our outdoor Christmas tree lights switch on. The choir sang a variety of Christmas songs and while enjoying their singing the audience had some hot chocolate.

On a Sunday afternoon in December, we held a service "Hearts that are Hurting" This was for anyone finding who was finding things difficult including bereavement. The service was followed by tea and coffee and an opportunity to share fellowship together.

On a Tuesday evening in December, we had "Carol Time" held at Hillhead Halls. This started with some sausage rolls and sandwiches, tea and coffee followed by singing some well known Christmas Carols with Bible Readings. We were pleased to be joined by some of the people who attend the groups at Hillhead Halls including Warm welcome.

Our Sunday Service before Christmas was a Nativity when we were delighted to welcome the children and parents from Noah's Ark. The children acted out the Christmas story. We are grateful to all of those involved in putting this together.

On Christmas Eve we held a Family Christmas Eve service in the afternoon. This was followed on Christmas Day with a Christmas morning service.

Financial Review

The principal source of income remains through weekly offerings and monthly Bankers Orders with associated Gift Aid tax recovered from HMRC.

The total offerings of £75,027 represents 52.5% of the total income of £142,699.

The Tax recovered from HMRC was £16,084

The hire of premises at St Columba's and Hillhead contributed £22,415.

We have now employed a Children and Family Worker for over a year and continue to receive monthly amounts from members of our Congregation towards a separate Fund which has a balance of £19,411 at the end of 2024.

We had agreement from the General Trustees to drawdown funds of £2,145.20 for Insurance and for £9,895.49 for energy costs at both sites.

We had excess payments over receipts of £3,068 however our unrestricted funds had £7,157 more receipts than payments and our restricted funds had £10,225 more payments than receipts.

Our total funds in Bank and Deposit Funds were £109,516 at 31st December 2024.

Reserves Policy

It is the Trustees policy to hold reserves within the Church of Scotland as Deposit Funds. We also hold investments in the Church of Scotland Income Fund. The General Trustees also hold Consolidated Capital and Revenue Funds. The General and Fabric Funds can be used for Fabric and other projects. The Consolidated Revenue Fund is held by the General Trustees and may be used for Church and Manse identified expenditure.

Our unrestricted funds are £86,761 at the end of December 2024.

Kirkintilloch St Columba's Hillhead Parish Church

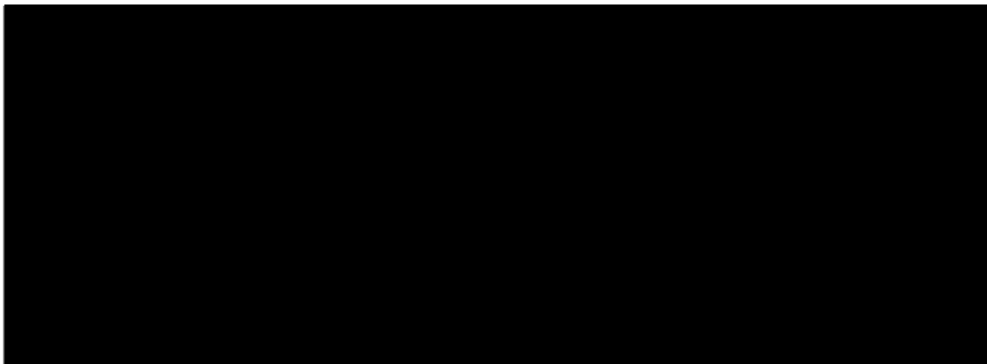
**Trustees' Annual Report (continued)
Year ended 31 December 2024**

Statement of Trustees' Responsibilities

The members of the Kirk Session must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Church during the financial year. The members of the Kirk Session are responsible for keeping proper accounting records which, on request, must reflect the financial position of the Church at that time. This must be done to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, The Charities Accounts (Scotland) Regulations 2006 (as amended) and the Regulations Anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2016.

They are also responsible for safeguarding the assets of the Church and must take reasonable steps for the prevention and/or detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf.



Kirkintilloch St Columba's Hillhead Parish Church

Receipts and Payments Account

Year ended 31 December 2024

		Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
<u>Receipts</u>	Note					
Donations	3	91,111	0	0	91,111	93,328
Children & Family Worker		0	10,970	0	10,970	10,347
Bank & Deposit interest		1,020	230	1040	2,290	1,637
Investment Income		600	0	0	600	1,000
General Trustees Rev a/c		12,041	0	0	12,041	0
Other Income		3,272	0	0	3,272	2169
Hire of premises		22,415	0	0	22,415	19536
		130,459	11,200	1040	142,699	128,017
Assets and Investments						
Sale of Investments		0	0	0	0	0
Transfers		1040	0	(1040)	0	0
<u>Total Receipts</u>		131,499	11,200	0	142,699	128,017
<u>Payments</u>						
Cost of generating funds		0	0	0	0	483
Charitable Activities 4		124,342	21,425	0	145,767	120,935
<u>Total Payments</u>		124,342	21,425	0	145,767	121,418
Excess of Receipts over Payments for the year		7,157	(10,225)	0	(3,068)	6,599

KIRKINTILLOCH ST COLUMBA'S HILLHEAD PARISH CHURCH
Statement of Balances
At 31 December 2024

	2024 Unrestricted Funds	2024 Restricted Funds	2024 Endowment Funds	2024 Total Funds	2023 Total Funds
	£	£	£	£	£
Bank & Deposit Balances b/fwd	79,604	30,380	2,600	112,584	105,985
Movements in year:					
Excess of Payments over Receipts(7,157) for the year		10,225	-	3,068	(6,599)
Bank & Deposit Balances c/fwd	<u>86,761</u>	<u>20,155</u>	<u>2,600</u>	<u>109,516</u>	<u>112,584</u>

Investments at Market Value

1000 Income Fund units valued at
£11.06 per unit

<u>11,060</u>	<u>11,060</u>	<u>10,960</u>
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Assets

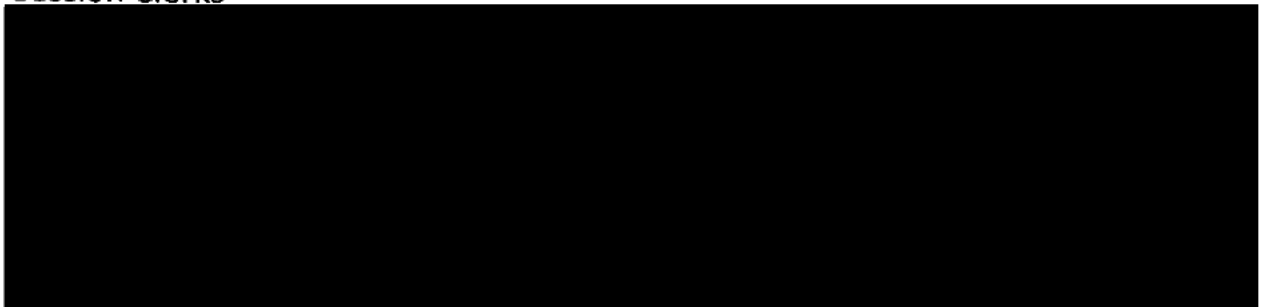
Manse		325,000	325,000	325,000
Gift Aid receivable	<u>11,753</u>		<u>11,753</u>	<u>11,495</u>
	<u>11,753</u>	<u>325,000</u>	<u>336,753</u>	<u>336,495</u>

Liabilities

Unbilled Heat and Light 1,185

The accounts were approved by the Trustees on
and signed on their behalf by:

Session Clerks



KIRKINTILLOCH ST COLUMBA'S HILLHEAD PARISH CHURCH

Notes to the Accounts

Year ended 31 December 2024

Basis of Accounting

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Regulations anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2016.

1 Trustee Remuneration and Related Party Transactions

Mr Gilbert French who is a member of the Kirk Session received £650 for providing services as Church Officer.

No trustee or a person related to a trustee had any personal interest in any contract or transaction entered into by the charity during the year.

2 Movement of Funds	At 1 Jan 2024	Receipts	Payments	Transfers	At 31 Dec 2024
Endowment Funds					
Miss J M Wilson	450	180	0	(180)	450
Robertson Memorial	200	80	0	(80)	200
Morrisons Memorial	1,450	580	0	(580)	1,450
Hardy Legacy	500	200	0	(200)	500
	<u>2,600</u>	<u>1,040</u>	<u>0</u>	<u>(1,040)</u>	<u>2,600</u>
Restricted					
Sunday Club Legacy	580	230	(66)	0	744
Children & Family Fund	<u>29,800</u>	<u>10,970</u>	<u>(21,359)</u>	<u>0</u>	<u>19,411</u>
	<u>30,380</u>	<u>11,200</u>	<u>(21,425)</u>	<u>0</u>	<u>20,155</u>
Unrestricted Funds					
General Fund	75,409	127,860	(120,726)	1,874	84,417
Fabric Fund	880	46	0	0	926
Manse Fund	1,874	0	0	(1,874)	0
Education & Training	71	240	(140)	0	171
Church Benevolent	418	40	0	0	458
Flower Fund	85	0	0	0	85
Guild	867	2,273	(2,436)	0	704
	<u>79,604</u>	<u>130,459</u>	<u>(123,302)</u>	<u>0</u>	<u>86,761</u>
Total Funds	<u>112,584</u>	<u>142,699</u>	<u>(144,727)</u>	<u>(1,040)</u>	<u>109,516</u>

KIRKINTILLOCH ST COLUMBA'S HILLHEAD PARISH CHURCH

Notes to the Accounts (continued)

Year ended 31 December 2024

Purpose of Endowment Funds - Income from those Funds are for general purposes

Purpose of Restricted Funds –

Children & Family Worker Fund Reserved to pay the Salary & Expenses of Employee

Purpose of Designated Unrestricted Funds -

Fabric Fund - For the maintenance of Church and Halls property
 Education and Training Fund Used for Educational materials etc.
 Church Benevolent Fund - Used for the benefit of Senior Church Members
 Flower Fund - Used to supplement weekly Flower donations
 Manse Fund - Now covered under the General Fund
 Guild - Operated by Guild for events during the Guild session

Church of Scotland Income Fund – (within investments)

Held in reserve by the Trustees to use for a specific purpose.

	2024 £	2024 £	2024 £	2023 £
3 Analyses of Donations	Unrestricted	Restricted	Total	Total
Gift Aid Donations	57,824	-	57,824	60,746
WFO Scheme (non Gift Aid)	10,691	-	10,691	9,198
Tax Recovered on Gift Aid	16,084	-	16,084	17,144
Ordinary Offerings (Open Plate)	6,512	-	6,512	6,240
	<u>91,111</u>	<u>-</u>	<u>91,111</u>	<u>93,328</u>

KIRKINTILLOCH ST COLUMBA'S HILLHEAD PARISH CHURCH

Notes to the Accounts (continued)

Year ended 31 December 2024

	2024	2024	2024	2023
4 Analysis of Payments	Unrestricted	Restricted	Total	Total
	£	£	£	£
Costs of generating funds				
Offering envelopes	0	-	0	483
	0	-	0	483
Charitable activities				
Giving to Grow	64,730	-	64,730	74,504
Presbytery Dues	7,044	-	7,044	4,198
Pulpit supply	1,100	-	1,100	1,080
Other staffing costs	650	21,120	21,770	8,990
Fabric Repairs and Maintenance	3,135	-	3,135	2,027
Council Tax	3,716	-	3,716	3,738
Other Building costs	22,319	-	22,319	12,320
Church office expenses	6,848	-	6,848	5,091
Organ and Music	2,650	-	2,650	2,200
Fellowship and Warm Welcome	3,125	-	3,125	987
Guild expenses	2,436	-	2,436	1,042
Other expenses	6,589	305	6,894	4,758
	<u>124,342</u>	<u>21,425</u>	<u>145,767</u>	<u>120,935</u>
Total costs	<u>124,342</u>	<u>21,425</u>	<u>145,767</u>	<u>121,418</u>

KIRKINTILLOCH ST COLUMBA'S HILLHEAD PARISH CHURCH

Notes to the accounts (continued)

Year ended 31 December 2024

5 Minister's Stipend

All Church of Scotland congregations contribute to the National Stipend Fund which bears the cost of all ministers' stipends and employer's contribution for national insurance, pension and housing and loan fund. Ministers' stipends are paid in accordance with the national stipend scale, which is related to years of service. For the year under review the minimum stipend was £31,642 and the maximum stipend (in the fifth and subsequent years) is £38,884

6 Investments	Mkt Value At 1/1/2024	Purchases	Disposals	Gain on Revaluation	Mkt Value at 31/12/2024
Unrestricted Funds					
C of S Income Fund	10,960			100	11,060
Cost	9,920				

7 Collections for Third Parties	£ 2024	£ 2023
Earl Haig	-	105
Red Cross	-	245
Leprosy Mission	783	440
Ukraine Appeal	<u>-</u>	<u>415</u>
	<u>783</u>	<u>1205</u>

APPENDIX

FUNDS HELD ON BEHALF OF THE CONGREGATION

BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES

	2024 £	2023 £
<u>CAPITAL ACCOUNT</u>		
Credit Balances held at 31 December at cost	<u>25,439.55</u>	<u>25,439.55</u>
Market Value of Balances at 31 December	<u>37,237.81</u>	<u>26,856.38</u>
<u>REVENUE ACCOUNT</u>		
Credit Balance at 31 December	<u>35,788.12</u>	<u>32,192.82</u>
<u>TEMPORARY ACCOUNT</u>		
Credit Balance at 31 December	<u>0.00</u>	<u>0.00</u>

Confirmed by papers provided from the Church of Scotland General Trustees

Kirkintilloch St Columba's Hillhead Parish Church

Independent Examiner's Report to the Trustees of Kirkintilloch St Columba's Hillhead Parish Church

I report on the accounts of the charity for the year ended 31st December 2024

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Regulations 2006 (as amended).

The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of Independent examiner's statement

An examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended) . An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters .The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination no matter has come to my attention

1. Which gives me reasonable cause to believe that in any material respect the requirements:
 - (a) to keep accounting records in accordance with Section 44 (1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations (as amended) and
 - (b) to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulation (as amended) have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

